Market Access Issues

In the seven rounds of GATT negotiations prior to the Uruguay Round, agricultural tariffs were not included fully in general tariff negotiations because of concerns for low incomes and declining employment in agriculture. In the Uruguay Round Agreement, the rules governing agricultural trade were changed fundamentally. Members agreed to convert all non-tariff agricultural barriers (NTBs) to ordinary tariffs (tariffication), to bind all agricultural tariffs, and to subject them to reductions. Members also agreed to establish tariff-rate quotas (TRQs) to preserve historical trade levels and to create some new trade opportunities in highly protected markets. Some reductions in agricultural tariffs also were achieved. Nonetheless, agricultural tariffs remain very high for some politically sensitive products in some countries, limiting the trade benefits to be derived from the new rules. Significant disparities also remain between both commodities and countries and between basic commodities and their processed products within countries. The adequacy of rules governing administration of tariff-rate quotas also remains an issue. [John Wainio (wainioj@em.agr.ca), Gene Hasha (ghasha@econ.ag.gov), and David Skully (dskully@econ.ag.gov)]

The Role of Tariffs in Trade and in the GATT

The original preamble to the GATT (1947) sought reciprocal and mutually advantageous reductions in tariffs and other barriers to trade and the elimination of discriminatory treatment in international commerce. It was recognized that expansion of the trade could increase production, raise living standards, and encourage full employment through more efficient use of global resources. A basic GATT principle is that protection of domestic industries, where deemed politically necessary, should be provided through the least distorting means, i.e. by customs tariffs administered without discrimination. Maximum tariff levels also should be “bound,” a guarantee that tariffs cannot exceed negotiated levels without consultation and compensation where appropriate.

The traditional focus of the GATT on tariffs reflects the ability of fixed tariffs to provide protection to domestic production while preserving essential benefits of markets. Fixed tariffs allow traders to know reliably what levies they must pay, in percentage or absolute terms, and assure the right to do business on those terms, establishing a stable and predictable basis for international trade. Fixed tariffs also preserve the transmission of price signals to producers and consumers, encouraging a more efficient allocation of resources and increased production, income, and employment. The level of protection provided by tariffs to any national sector also is transparent and therefore more susceptible to negotiations among governments.

Unfortunately, the benefits of a stable tariff regime are not achieved when bound tariffs are high and tariffs actually applied are manipulated in response to market conditions. While lower applied tariffs are more conducive to trade than higher bound tariffs, varying applied tariffs interfere with global price transmission and undermine the transparency and predictability of international trade. Most countries have published national tariff schedules which do not change arbitrarily. However, when some countries manipulate applied tariffs to insulate domestic producers and consumers from the need to adjust to movements in world prices, the burden of those adjustments is concentrated on fewer countries, world price instability is increased, and the global efficiency of resource allocation and global income are reduced.

Early GATT Rounds Provided Special Treatment for Agriculture

Early GATT rounds successfully reduced the average bound tariff rate on industrial goods from 40 percent in 1945 to near 6 percent in 1978, following full implementation of the Tokyo Round. The Uruguay Round further reduced average industrial tariffs to 4 percent. The story of agricultural tariffs has been very different. Political concerns for declining agricultural employment and low incomes impeded negotiations on tariff reductions and led to several general or country-specific exemptions that virtually absolved agriculture from most disciplines applied to industrial trade. The most important exemption for market access was an exemption in Article XI:2 from the general prohibition on quantitative trade restrictions. Agriculture was not fully integrated into general tariff reduction negotiations during the first seven GATT rounds (table 1).

Before the Uruguay Round, only 58 percent of the agricultural tariffs of the developed economies were bound in the GATT, compared with 78 percent of industrial tariffs. Even after the Uruguay Round, bound agricultural tariffs now

Summary of Uruguay Round Agreement on Agriculture Market Access Provisions

Tariffication, Tariff Bindings, and Reductions

- Non-tariff barriers to be converted to tariff equivalents (tariffication) equal to the difference between internal and external prices existing in the base period.
- All tariffs to be bound (i.e., cannot be increased without notification and compensation).
- Reduce existing and new tariffs by 36 percent, on a simple average (unweighted) basis, in equal installments over 6 years.
- Reduce tariffs for each item by a minimum of 15 percent.

Minimum and Current Access

- Minimum access import opportunities to be provided for products subject to tariffication with imports below 5 percent of domestic consumption in the base period.
- Countries must agree to maintain current access opportunities equivalent to those existing in the base period. Current access import opportunities (for example under quotas or voluntary export restraints) to be provided for products subject to tariffication with imports exceeding 5 percent of domestic consumption in the base period.
- To ensure that these access opportunities can be met, countries will establish tariff-rate quotas, with the access amounts subject to a low duty and imports above that amount subject to the tariff established through tariffication.
- Increase minimum access quotas from 3 percent of domestic consumption to 5 percent over implementation period.

Safeguards, Exceptions, and Special and Differential Treatment

- Special temporary agricultural safeguard mechanism put in place for products subject to tariffication. Imposed if increase in volume of imports or drop in price of imports exceeds certain trigger levels.
- Special treatment allows countries, under certain conditions, to postpone tariffication up to the end of the implementation period as long as minimum access opportunities are provided.
- Developing countries allowed the flexibility of ceiling bindings, longer implementation periods (10 years) and lower reduction commitments in tariffs (24 percent average reductions with 10 percent minimum). Least developed countries subject to tariffication and binding but exempt from reduction commitments.

Base Period, Implementation Period

- Base period: 1986-88. Implementation: 6 years, beginning in 1995 (10 years for developing countries).

average over 40 percent ad valorem, roughly equivalent to the average for industrial tariffs at the end of World War II. The reduction of agricultural tariffs remains a large task for negotiators in the next round. GATT experience with industrial tariffs provides some options for approaching agricultural tariff negotiations. However, that the GATT's success on industrial tariffs took eight rounds of negotiations over 50 years provides some perspective on the challenge. The challenge in agriculture remains a special one because of the continuing strong aversion of important WTO members to subject agriculture to the same disciplines applied to other sectors.

The URAA Succeeds in Reforming the Rules for Agriculture

Market access provisions (see box "Summary of Uruguay Round...") of the Uruguay Round Agreement established disciplines on trade distorting practices while maintaining historical trade volumes and assuring some increased access to highly protected markets. Most importantly, NTBs were banned, including quantitative import restrictions, variable import levies, discretionary import licensing, non-tariff measures maintained through state trading enterprises, voluntary export restraints, and similar border measures—all measures other than ordinary customs duties. NTBs could be "tariffied", i.e. converted to ordinary tariffs. All preexisting and new tariffs were to be bound and subjected to reductions. The establishment of bindings for all also was an important achievement of the Uruguay Round, providing a basis for negotiations in further WTO rounds. To avoid any negative impact on trade related to tariffication, access quotas equal to historical trade levels were established to maintain access for commodities subject to tariffication, or access quotas providing minimum access opportunities were

Table 1--A summary of multilateral trade negotiations before the Uruguay Round

Name and date	Main accomplishments	Agricultural milestones
Geneva (1947), Annecy (1949), Torquay (1950-51)	The first round was successful in both binding and reducing tariffs on non-agricultural goods. The next two focused more on binding tariffs.	No significant discussion took place on agricultural trade in the first three rounds.
Geneva (1955-56)	Negotiations based on request-and-offer lists. Countries initially negotiated bilaterally while considering multilateral balancing opportunities.	GATT revised to allow export subsidies on primary products. The U.S. obtained waiver to impose quantitative import restrictions.
Dillon Round (1960-62)	Request-and-offer remained the primary method for tariff negotiations. Tariffs on manufactured items were reduced, on average, only 8-10%.	The EC agreed to low or duty-free bindings on soybeans and products, corn gluten feed, other oilseeds and products, and cotton.
Kennedy Round (1963-67)	First across-the-board tariff negotiations. Countries negotiated specific exceptions to a linear tariff-cutting formula of 50%. Industrial country tariffs on manufactured items were reduced an estimated 35%.	Agricultural negotiations centered on EC policy mechanisms. EC proposed binding the margins between producer price supports and world reference prices ("montant de soutien"). Negotiations ended in stalemate.
Tokyo Round (1973-79)	Debate focused on tariff-cutting formula. A compromise Swiss formula reduced disparities among tariffs while cutting global industrial tariffs by 30-35%.	Agriculture was identified as a separate agenda item but negotiations generally were unsuccessful. Small tariff concessions and import quota enlargements resulted from traditional request-and-offer negotiations.

established where trade had been minimal. The special exemption under GATT article XI:2, allowing quantitative restrictions in agricultural trade, was effectively eliminated. As part of this process, the United States also agreed to give up its waiver, under which it had maintained import quotas, and to convert Section 22 quotas to tariffs.

The URAA Achieves Some Reductions of Protection and Increases in Trade

The rules and principles governing agricultural market access and other agricultural and trade policies were rewritten radically in the Uruguay Round. Some reductions in tariffs also were achieved, providing tangible increases in some agricultural trade flows. However, for more politically sensitive trade flows, many member countries endeavored, in the details of the agreement, to limit the implications of the new rules for those sensitive sectors, limiting reduction in effective protection or increases in trade. The sectors that are sensitive vary among member countries, but dairy and sugar are sensitive in most developed countries. Member countries agreed to principles and some specific parameters for tariffication, tariff reductions, and the establishment of tariff-rate quotas that were provided as guidelines. However, the guidelines had no legal status and, overall, were sufficiently general to allow members considerable latitude in their implementation. Members were legally committed only to whatever provisions they included in the schedule of commitments which each member provided for inclusion in the final agreement, regardless of correspondence with the guidelines. The new Uruguay Round rules are the important initial step towards more significant expansion of agricultural trade through further tightening of the disciplines combined with credible enforcement.

The guidelines for tariffication directed countries to establish a tariff equivalent to the effective gap between domestic and world prices that had resulted from application of NTBs in a specified base period. Some countries exaggerated measures of domestic prices or understated measures of world prices, increasing the apparent gap between domestic and world prices and increasing the new tariff established. This practice, aptly known as “dirty tariffication,” was most commonly employed where support for domestic production was most politically sensitive. The base period chosen, 1986-88, was a time of very high protection levels, contributing further to the setting of high tariffs under tariffication. Other very high tariffs resulted from ceiling bindings by many developing countries in cases where tariffs had not previously been bound. In many cases, these new bindings were significantly above applied rates. Many agricultural tariffs did not result from tariffication but existed before the Uruguay Round, but dirty tariffication and new ceiling bindings resulted in some cases in new bound tariffs that provided greater protection than had previously existed. A World Bank study has estimated that the final bound agricultural tariff rates after implementation of the Uruguay Round will be below the level of protection estimated to have existed prior to the round for only 13.5 percent of world agricultural trade. (Finger, etc., 1996).

The guidelines for tariff reduction commitments also provided considerable flexibility that allowed actual cuts in protection to be minimized for more sensitive sectors. Members agreed to reduce all preexisting and newly created tariffs by an average of 36 percent, but no less than 15 percent for any tariff, a modest reduction given the level of agricultural tariffs. New tariffs created through tariffication were subject to the same reductions, but in those cases where dirty tariffication had established tariffs providing greater protection than the NTBs they replaced, subsequent reductions were less meaningful than the nominal percentage reduction. The requirement for reductions of 36 percent, *on a simple average basis*, had limited significance. The tariffs most critical for protection of domestic agriculture generally are only a subset of the total. By making rather large cuts in tariffs for commodities that do not compete with domestic production or large percentage cuts in tariffs that already were very low, the 36-percent average reduction could be achieved with minimal cuts in politically sensitive tariffs. For example, reducing a 3-percent tariff to 1 percent is a 67-percent cut, which combines with a 15-percent cut on an important commodity for a 41-percent average reduction. Achieving the required 36 percent average also could be assisted by relatively large reductions for tariffs newly established through dirty tariffication at very high levels, allowing relatively large percentage reductions without meaningful loss of protection.

Very large tariffs, particularly those very much larger than necessary to protect the difference in domestic and world prices, are often called "megatariffs". The base tariffs presented in figure 1 and the bound tariffs in figure 2 include individual country tariffs that are greater than 100 percent. Where megatariffs exist, it is common for tariffs actually applied to be less, sometimes much less, than bound tariffs. It is expected generally that larger tariffs were reduced by smaller percentages since it is political sensitivity that leads to both high tariffs and a reluctance to reduce them. The data presented in figure 1 demonstrate a strong bias towards smaller reductions for higher tariffs, particularly for megatariffs above 100 percent.[1] In many of the cases in which high tariffs are to be reduced by a large percentage, the final bound tariffs will still be significantly higher than current tariffs actually applied. Thus these reductions, while large, will have no impact on trade. Figure 2 presents current or most recent data available for selected countries' applied and bound tariffs for wheat, demonstrating the extent to which applied tariff rates are below the scheduled bound tariffs after partial Uruguay Round implementation. (Integrated Database/WTO and TRAINS Database/UNCTAD)

Tariff Rate Quotas Establish Access Opportunities

Recognizing that tariffication would not necessarily guarantee increased trade and that "dirty tariffication" actually could increase protection, members agreed to establish quotas to maintain historical trade levels or to increase trade where historical trade had been minimal. The guidelines provided for tariff-rate-quotas (TRQs) equal to the amount of imports in a recent historical period or a minimum percentage of consumption in that period, whichever was larger. These quotas are called tariff-rate quotas (TRQs) because a within-quota tariff lower than the bound rate is applied to imports up to the quota amount. Imports beyond the quota amount incur a higher bound most-favored-nation (MFN) rate.

The guidelines adopted for tariff-rate quotas, like those for tariffication and tariff reductions, provided considerable latitude in the calculation of specific commitments, including quota volumes, and the setting of within-quota tariff rates. Some countries calculated the quota at a broad level of

Figure 1
Base Tariffs on Grains and Reduction Rates, Selected Countries

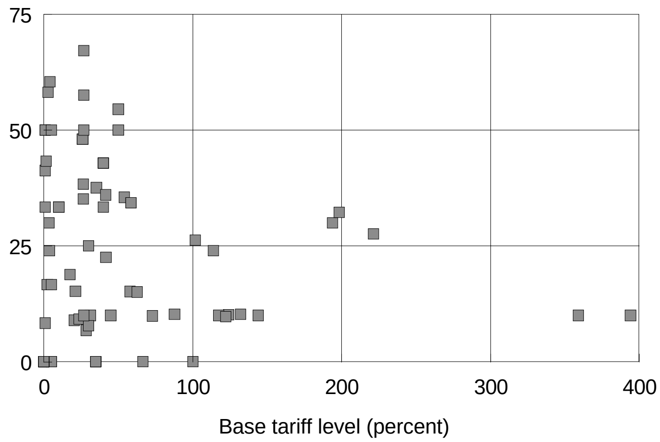
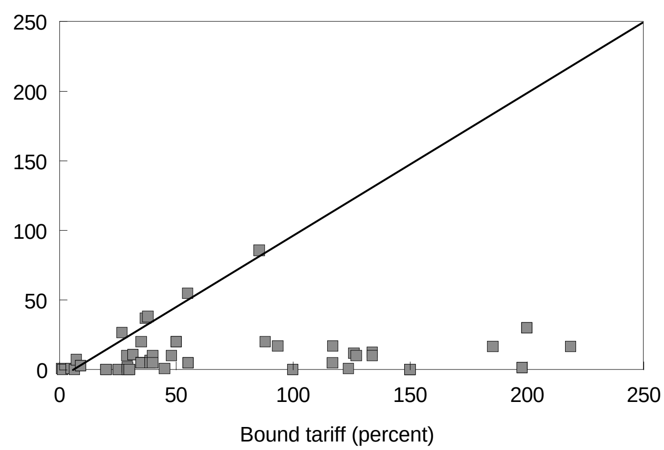


Figure 2
Bound vs. Applied Tariffs for Wheat, Selected Countries



[1]Figure 1 presents tariffs from WTO country schedules for wheat, barley, maize, and sorghum at the 4-digit level for Argentina, Australia, Canada, Chile, Colombia, Czech Republic, Ecuador, Egypt, European Union, Hungary, India, Indonesia, Japan, Malaysia, Mexico, New Zealand, Philippines, South Korea, Thailand, and Venezuela. Specific tariffs were converted to ad valorem equivalents using national import unit values for 1995.

product aggregation, such as “meat” or “dairy products,” and then allocated the total TRQ among the components of the aggregates, perhaps arbitrarily. Quotas of individual commodities could be set to minimize the effect on sensitive commodities. In some cases, the aggregate quotas were not allocated to individual commodities, leaving flexibility to allocate quantities based on market conditions. Specific requirements for the allocation of quotas were not specified, and allocation and administration of TRQs remains an issue, particularly concerning adherence to the MFN principle, which would forbid discrimination against imports from any WTO member country. The guidelines called for TRQs to be established for all tariffied commodities, but they were not established in all cases. To generate the full quota volume of trade, the within-quota tariff must be less than the gap between the domestic and world price that results after implementation of the TRQ, allowing profitable trade for the full quota amount. Quotas may not be filled or trade may not result if the within-quota tariff is too high. Trade also will not result if domestic prices are not above world price levels, even with a zero within-quota tariff.

The URAA also established special safeguard provisions for products subject to tariffication, which allow countries to temporarily apply higher tariff rates in response to sudden import surges or drops in prices. The safeguards are triggered if the volume of imports exceeds the average of the previous 3 years by a certain percentage (which differs depending on the imports’ proportion of consumption) or if the price of the imported product drops at least 10 percent below the base period world reference price.

What Remains for the Next Round

Despite its significant achievements, the URAA would have to be considered only the first stage in reforming world agricultural markets. Agricultural tariffs still average over 40 percent, and high bound tariffs allow some countries to continue imposition of lower applied tariffs which may be adjusted in response to changes in market conditions. It is the unfortunate legacy of dirty tariffication in the Uruguay Round that current high bound tariffs may allow some countries to accept reductions in bound rates in the next WTO round without actually reducing protection or increasing trade. Further reductions in bound tariffs in the next round can significantly increase agricultural trade if applied tariffs also are reduced. Another important issue in the next round will be the effectiveness of disciplines on the use of the special safeguard provisions to prevent circumvention of tariff cuts.

Other issues relate to disparities among tariffs. Differences in tariffs among commodities or countries are referred to as “tariff dispersion”. For example, tariffs for oilseeds generally are much lower than those for grains, and average tariffs for some countries are much higher than the average for other countries. Another important disparity is between tariffs for primary and processed products. Tariffs for processed products commonly increase, or escalate, above tariffs for primary products. Such “tariff escalation” can be a significant bias against trade in processed products. Studies have demonstrated that sectors with relatively low tariffs can still have high rates of protection on value added products. (Yeats)

Approaches to Negotiated Tariff Reductions

The experience of past GATT rounds in reducing industrial tariffs provides some options for approaching agricultural tariff negotiations. Most early industrial tariff reductions were achieved through bilateral negotiations in which countries made requests or offers to major trading partners. The results were multilateralized through the (MFN) principle. Request-and-offer negotiations do not systematically address the problems of tariff escalation or tariff dispersion among countries or commodities nor do they assure that very high tariffs will be reduced at all.

In order to achieve broader liberalization, the Kennedy Round (sixth round) began with participants agreeing to an overall linear tariff-cutting formula of 50 percent. Specific exceptions were then negotiated. This approach provided an initial major step forward, followed by minor steps backward. Agriculture was exempted from this across-the-board approach, however. One advantage of an across-the-board linear cut is that it results in automatic reciprocity. A large across-the-board linear cut in agricultural tariffs such as the 50-percent cut proposed during the Kennedy Round would significantly reduce agricultural tariffs. However, a linear cut might not reduce some megatariffs enough to stimulate trade. A linear or constant percentage formula for tariff reductions also does not address the issues of tariff dispersion or tariff escalation.

In the Tokyo Round, the across-the-board reduction approach, with some exceptions, was continued. However, considerable debate surrounded the formula to be used. Eventually, a compromise formula, the Swiss formula (see box “Tariff Reduction Formulas”), was employed. By reducing higher tariffs by greater percentages, all disparities among tariffs were reduced. Larger reductions for higher tariffs also address the problem presented when very high bound rates allow lower applied tariffs, often involving reduced price transmission.

Expanding Access Quotas

Lowering tariffs is not the only way to increase trade. For commodities subject to TRQs, expanding the quotas might have a more immediate impact on trade. As Josling points out, at some point increasing the quota would make the high above-quota bound tariffs irrelevant (Josling, 1998). Of course, this would only be true in those cases where the TRQ was being administered so as to attract the guaranteed access quantity. In fact, the administration of TRQs has been

Tariff Reduction Formulas

To harmonize tariff structures by having the highest tariffs experience the greatest cuts, alternative tariff cutting formulas were proposed during the Tokyo Round that produced distinctly different outcomes. Figure 3 shows the beginning (t_i) and ending (t_n) tariffs under some of those formulas. The formula, its parameters, and the implementation period would be subject to negotiation.

As an alternative to a straight linear cut (the dotted line in figure 3), one proposal called for linear reduction with an additional "harmonization" adjustment (term b). In this case, an even deeper cut could be applied than in a straight linear formula, since the linear reduction would be partially compensated for by the harmonization term:

(1) $t_n = a^*t_i + b$.

The dashed line in figure 3 represents the case where a = .25 and b = 10. In the case of initially low tariffs, the new tariffs are higher than what would result from a straight linear cut. In the case of initially high tariffs the opposite would result. Note, however, that this approach would actually raise lower tariffs (where $t_i < b/(1-a)$). In this case, the second term might be dropped or the formula only applied on higher tariffs (where $t_i > b/(1-a)$).

As an alternative to (1), a harmonization formula designed to achieve even deeper cuts in high tariff rates was considered.

(2) $t_n = t_i - (t_i^2/100)$

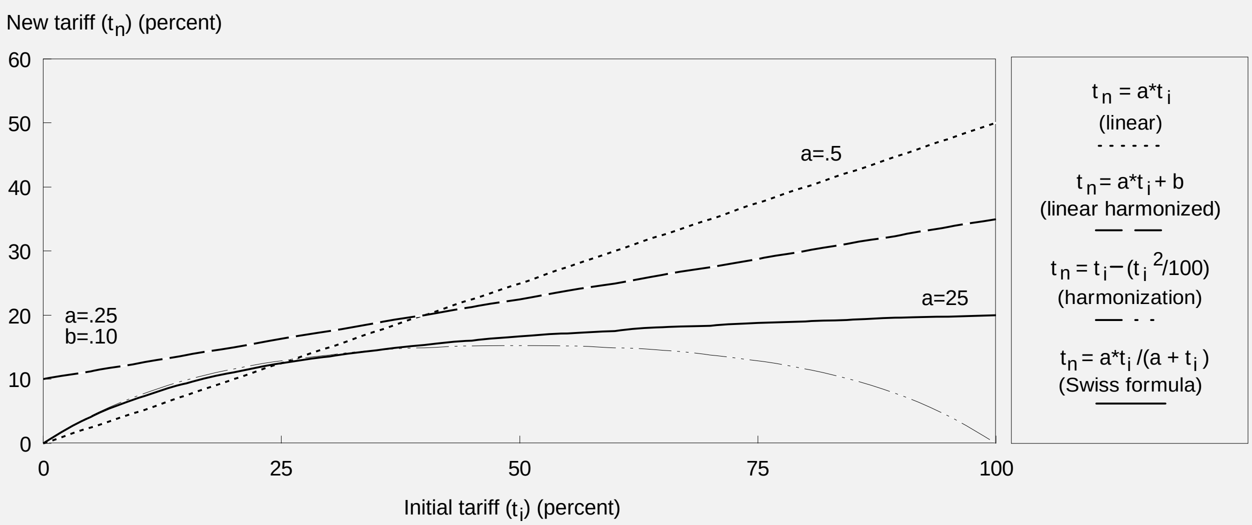
The problem with this formula is that it was meant to deal with what were considered high tariffs in the manufacturing sector, i.e. tariffs over 20 percent. For tariffs over 50 percent, the cuts accelerate until the formula yields a new tariff of zero for an initial tariff of 100 percent.

In the end, the Swiss formula, which places an upper bound on all tariffs, was generally applied:

(3) $t_n = (a^*t_i) / (a+t_i)$, where a = the upper bound on all new tariffs.

The maximum tariff level allowed after the cuts would be negotiated. Using this formula and setting a=25 (as in figure 3), an initial tariff of 25 percent would be reduced by 50 percent while a tariff of 100 percent would be reduced by 80 percent.

Figure 3
Alternative Tariff Reduction Formulas



among the most contentious issues resulting from the implementation of the URAA.

GATT article XIII provides two criteria for judging whether tariff quotas are being properly administered: 1) quota fill and 2) distribution of trade. TRQs should allow imports up to the quota amount if market conditions permit. If countries establish within-quota tariffs that are larger than the price gap between domestic and world prices that results after imposition of the TRQ, the quota is unlikely to be filled because trade is not profitable. Of course, if demand is not significant, quotas also will not fill. If a within-quota tariff is smaller than that price gap and the quota is not fully used, the TRQ may have been inappropriately administered. The distribution of trade criteria is related to the GATT principle of nondiscrimination, which asserts that trade shares should be determined by the relative efficiency of suppliers and not by alternative, discriminatory criteria. Some countries, however, have counted previously negotiated bilateral commitments against their TRQs, or have agreed to side deals negotiated outside of the MTN setting.

In spite of the problems associated with TRQs, they still, in principle, provide more market access than the NTBs they replaced, particularly when compared with absolute quotas. Under an absolute quota it is legally impossible to import more than the quota amount. Under a TRQ, imports can exceed the quota amount as long as the market is willing to incur the tariff applied on quantities in excess of the quota. Likewise, in spite of the problems associated with tariffication, tariffs are a transparent instrument of protection compared with NTBs, which tend to insulate markets and adversely affect the workings of the marketplace. The move towards a tariffs-only approach to agricultural trade should lead to more efficient and stable global markets.

Conclusions

The greatest success of the URAA in the area of market access was in rewriting the rules governing agricultural trade rather than in achieving large reductions in protection. The tariffication of all non-tariff barriers was a truly significant achievement; however, it was carried out in a manner that allowed some member countries to minimize reductions in (or even increase) import protection for their agricultural sectors.

The tariff bindings and reductions agreed to by some countries did not reduce protection or facilitate increased trade for politically sensitive commodities. As a result, protection of agricultural markets from imports remains high on average. Moreover, this protection remains highly variable, with much higher tariffs on some commodities and with higher average tariffs in some countries. For most industrial countries, even after reductions, the ad valorem measure of final bound tariffs in agriculture will remain higher than the average rate of protection for agriculture in 1982-93 (Ingco).

While bound tariffs tend to overstate levels of protection because many countries apply tariffs that are well below bound rates, it is bound tariffs that have been negotiated in the past and most likely will be negotiated during the next WTO round.

Having undergone the processes of tariffication, binding new and existing tariffs, and successfully negotiating modest initial goals to reduce these tariffs, the agricultural sector is now well positioned for further trade liberalization. The next round will have to further reduce tariffs, particularly the megatariffs, to secure important additional gains from trade. Fortunately, the experience of past rounds offers some ideas about how this can be done. For commodities subjected to TRQs, an option, or perhaps a complement, to reducing tariffs is to expand quotas. At the same time, however, the upcoming negotiations will have to examine whether some TRQ administration methods are inherently likely to result in underfilling of quotas or in a discriminatory distribution of trade and, if so, whether disciplines should be established.

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